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P. C. 3604
04/18/03

UNITED STATES PATENT AND TRADEMARK OFFICE

Re: Application of: Heikki NISKANEN
Serial No.: 09/673,981
Filed: October 23, 2000
For: REEL-UP

RECEIVED

APR 22 2003

GROUP 3600

Commissioner for Patents
Washington, D.C. 20231-0001

April 16, 2003

Sir:

In response to the Final Office Action dated January 27, 2003 entry and consideration of the following amendments and remarks is respectfully requested.

I hereby certify that this correspondence and/or fee is being deposited with the United States Postal Service as first class mail in an envelope addressed to "Commissioner for Patents Washington, D.C. 20231-0001" on April 16, 2003.

STEINBERG & RASKIN, P.C.

BY: Annette McPherson